

from the before mentioned English statute of 1692, declared, that a rate of two shillings in the pound should be set on all real and personal estate including ready money, tobacco in warehouses, and plate, according to the true value thereof; not, as by the English statute, according to the annual rent of the land. Yet it was provided, that if any person should be compelled by the enemy to leave his habitation, or be rendered incapable of carrying on his business he might be exempted from taxation. And it was also declared, that where land stood charged with the payment of rent, the lessee might pay the tax, and have it deducted from his rent. Thus charging him who occupied without rent, or the landlord who received the rent with the whole tax. February, 1777, ch. 21 and 22; June, 1777, ch. 14; October, 1777, ch. 14. According to this mode of making the assessment, therefore, it would seem, that the first General Assembly had adopted that interpretation of this constitutional rule which looked to a contribution from each person in proportion to his revenue as being the true understanding of what was meant by his actual worth in property, without including any mere abstract right of property, such as land which had been laid waste, or was then occupied by the public enemy, or a naked reversionary interest unattended by any present profit. But, however that may have been, this mode of making the assessment was soon put aside.

*The laws for laying taxes passed by the succeeding General Assembly declared, that land under lease should **261** be assessed to the lessor, proper allowance being made for leases for life, or lives, or for term of years outstanding. March, 1778, ch. 7, s. 23; October, 1778, ch. 7, s. 27. In addition to which it was the next year declared, that the interest of tenant for life, or lives, or of lessees for term of years should be assessed according to their respective interests, due regard being had to all circumstances, and the value of the land; and that upon the same scale of proportion a distinct assessment should be made of the estate of tenant in dower, or by jointure on marriage, or by devise for life, or during widowhood, and of the reversion or remainder. November, 1779, ch. 35, s. 30 and 32. In the year following, it was declared, that where divers persons had particular estates in the same land, every such person should be assessed in proportion to his particular interest, so that the whole together should amount to the value of the land; but where a full rent was reserved, so that the interest of the tenant could not be considered as valuable, the whole tax should be assessed upon the landlord. October, 1780, ch. 25, s. 25.

It was the year after declared, that the interest of tenant by the curtesy, or tenant for life without impeachment of waste, who paid no rent, should be charged with the whole tax. November, 1781, ch. 4, s. 27. Again it was enacted, that a tenant by the